

[Date]

[Spouse 1 Name]

[Spouse 2 Name]

[Address]

[City, State, Zip]

Re: Conflict of Interest Waiver for Joint Representation Regarding [Tax Year(s)]

Dear [Spouse 1 Name] and [Spouse 2 Name]:

This letter follows our discussion regarding my representation of both of you in connection with [Description of Tax Matter, e.g., an IRS audit or Tax Court litigation] for the tax year(s) [Years].

Under professional ethics rules, I must inform you that a conflict of interest may exist when representing two clients in the same matter. While your interests currently appear aligned, potential conflicts could arise if:

- One spouse asserts an "Innocent Spouse" defense against the other.
- One spouse wishes to settle while the other wishes to litigate.
- Information shared by one spouse must be disclosed to the other spouse, as there is no attorney-client confidentiality between joint clients.
- Discrepancies arise regarding the ownership of income or the responsibility for deductions.

In the event a direct conflict develops that prevents me from representing both of you objectively, I may be required to withdraw from representing one or both of you. In such a case, you would need to hire separate legal counsel at your own expense.

By signing below, you acknowledge that you have been advised of the potential risks, have had the opportunity to consult with independent counsel regarding this waiver, and voluntarily consent to my joint representation of both of you.

Sincerely,

[Attorney Name]

[Law Firm Name]

CONSENT AND WAIVER

We have read this letter and understand the potential conflicts of interest. We wish to proceed with joint representation.

[Spouse 1 Signature]

Date:

[Spouse 2 Signature]

Date: